

**AMENDMENTS TO THE SPECIFICATION**

**Please replace paragraph 1 on page 22 with the following amended paragraph:**

Tape reels 70, 80 of the L cassette are larger than tape reels 70, 80 of the M cassettes and can have a larger amount of a magnetic tape wound around them than in the M cassette. A pair of positioning holes 90a, 90b as targets for positioning the cassette in a recording and reproducing apparatus 200 are provided at a front side of a lower half 52 in each of the cassettes. Distances between the positioning holes are the same in the cassettes of both the sizes, and common positioning pins 190a, 190b in the recording and reproducing apparatus 200 are inserted into the positioning holes 90a, 90b from below the cassette, thereby to position the cassette.